


**RECEIVED
CENTRAL FAX CENTER**

DEC 26 2007

S&ZFH031001

CERTIFICATION OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 or facsimile transmitted to the U.S. Patent and Trademark Office on the date shown below.



Signature

December 24, 2007

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applic. No. : 10/679,085 Confirmation No. 3524
Applicant : Jürgen Herre, et al.
Filed : October 2, 2003
Title : Compatible Multi-Channel Coding/Decoding
Group Art Unit : 2626
Examiner : Paras D. Shah

Docket No. : S&ZFH031001
Customer No. : 24131

R E S P O N S E:**Mail Stop Amendment**

Hon. Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

S i r :

Responsive to the Office Action dated August 23, 2007, kindly
consider the following:

Remarks/Arguments begin on page 2 of this paper.